COUNTERVAILING / SUNSET REVIEW FINAL FINDINGS

DGTR recommends continuing countervailing duty on textured tempered glass from Malaysia

DGTR recommends continuing the countervailing duty on textured tempered glass from Malaysia for five years, at the existing 9.71% and 10.14% of CIF value.

THE DIRECTORATE GENERAL of Trade Remedies has issued final findings, dated March 3, 2026, in the sunset review of the countervailing duty on imports of "Textured Tempered Glass" originating in or exported from Malaysia (Case No. CVD (SSR) – 01/2025). The review was initiated on June 24, 2025 on an application by Borosil Renewables Limited and Vishakha Glass Pvt. Ltd., which sought continuation and enhancement of the duty.

KEY FACTS

MEASURE

Countervailing

STAGE

Sunset review final findings

COUNTRIES

Malaysia

DATED

March 3, 2026

REFERENCES

Case No. CVD (SSR) – 01/2025

F. No. 7/10/2025-DGTR

CG-DL-E-09032026-270749

HS CODES 7

70071900	7003
7005	7007
7016	7020
8541	

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Case No. CVD (SSR) – 01/2025 · Sunset review final findings · March 3, 2026

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The duty was recommended by DGTR on December 11, 2020 and imposed by Notification No. 3/2021-Customs (CVD) dated March 9, 2021, at 9.71% of CIF value for Xinyi Solar Sdn. Bhd. and 10.14% for all others. It was extended by Notification No. 07/2025-Customs (CVD) and is in force until June 8, 2026. The product is textured toughened (tempered) glass with a minimum of 90.5% transmission, not exceeding 4.2 mm in thickness and with at least one dimension above 1500 mm, coated or uncoated, used in solar photovoltaic panels and solar thermal applications. The period of investigation is January 1, 2024 to December 31, 2024.

Xinyi Solar (Malaysia) Sdn. Bhd. and SBH Kibing Solar New Materials (M) Sdn. Bhd. responded and were checked by desk verification. Of 26 programs examined, DGTR countervailed natural gas supplied to Kibing by the government-owned Sabah Energy Corporation Ltd. at less than adequate remuneration, the Investment Tax Allowance and the sales tax exemption for both producers, the import duty and sales tax exemption on machinery and equipment for Kibing, and the "License Manufacturing Warehouse" program for Xinyi. Each producer's subsidy margin is in the range of 0-10%. The Government of Malaysia did not respond on the new subsidies examined, which were determined on facts available.

Imports from Malaysia fell from 91,949 MT in 2021-22 to nil in 2023-24 and 18,916 MT in the period of investigation, then reached 1,64,380 MT in January to March 2025, after provisional anti-dumping duties were imposed on imports from China and Vietnam in December 2024. The imports undercut the domestic industry's prices by 30-40% in the period of investigation and had a suppressing effect on them. The domestic industry's capacity utilization declined despite rising demand, and its profitability, cash profit and return on capital employed were adversely affected. The injury margins are 40-50% for Xinyi and 80-90% for Kibing and all others.

DGTR found a likelihood of continued subsidization and injury if the duty lapses, citing continued subsidization, the rise in imports after December 2024 and the two producers' exports to third countries, 70-80% of which were priced below the non-injurious price. It recommends continuing the existing duty without any change in its quantum for five years: 9.71% of CIF value for Xinyi Solar (Malaysia) Sdn. Bhd. and for SBH Kibing Solar New Materials (M) SDN. BHD, which did not take part in the original investigation and is given the rate of the cooperating exporter, and 10.14% for all other producers and for goods of other origin exported from Malaysia. The Central Government is to issue the notification.

Measure	Countervailing
Stage	Sunset review final findings
Case number	Case No. CVD (SSR) – 01/2025
File number	F. No. 7/10/2025-DGTR
Dated	March 3, 2026
Published in the Gazette	March 3, 2026
Put online	March 9, 2026
Gazette ID	CG-DL-E-09032026-270749
Product	Textured Tempered Glass
What it covers	Textured Toughened (Tempered) Glass with a minimum of 90.5% transmission having thickness not exceeding 4.2 mm (including tolerance of 0.2 mm) and where at least one dimension exceeds 1500 mm, whether coated or uncoated. The scope is the same as in the original investigation and was not revised. The minimum transmission level can be achieved by keeping the iron content low, typically less than 200 ppm, and the glass is tempered or toughened in a tempering furnace; it is used as a component in solar photovoltaic panels and solar thermal applications. It is also known as solar glass, solar glass low iron, solar PV glass, high transmission photovoltaic glass and tempered low iron patterned solar glass, and the Authority added heat strengthened glass as one of its other names, for clarity, without changing the scope. The customs classification is indicative only and not binding on the scope.
Customs codes	70071900, 7003, 7005, 7007, 7016, 7020, 8541
Countries	Malaysia
Applicant	M/s Borosil Renewables Limited (BRL) and Vishakha Glass Pvt. Ltd. (VGPL)
Period of investigation	1st January 2024 to 31st December 2024 (12 months)
Injury period	FY 2021-22, FY 2022-23, FY 2023-24 and the period of investigation
Findings	• Borosil Renewables Limited and Vishakha Glass Private Limited have not imported the subject goods and are not related to any exporter or importer; their production accounts for a major proportion of total domestic production, and they constitute the domestic industry under Rule 2(b). Three other Indian producers,

Govind Glass & Industries Ltd, Triveni Renewables Private Ltd. and Gold Plus Float Glass Pvt. Ltd., also make the subject goods.

- Two producers/exporters responded, Xinyi Solar (Malaysia) Sdn. Bhd. and SBH Kibing Solar New Materials (M) Sdn. Bhd., and the Authority carried out a desk verification of each. The Government of Malaysia did not file a response on the new subsidies examined in the review, which were determined on facts available, and no party produced evidence that the programs countervailed in the original investigation had ended.
- Of 26 programs examined, the Authority countervails, for Kibing, natural gas bought from the government-owned Sabah Energy Corporation Ltd. at less than adequate remuneration (gas prices in the Sabah region being less than 10% of the Malaysian Reference Price) and the exemption from import duty and sales tax on machinery and equipment; for Xinyi, the "License Manufacturing Warehouse" program, on which the applicants made no submission and which came to light through the exporter's questionnaire response and the Government of Malaysia's supplementary response; and, for both, the Investment Tax Allowance and the sales tax exemption. Xinyi was found not to have received gas at less than adequate remuneration.
- Fifteen other programs, among them the Market Development Grant, Pioneer Status, the Reinvestment Allowance, the Accelerated Capital Allowance, the Allowance for Increased Export and the tax exemptions for exporters in free trade zones, were found countervailable or countervailable in principle but not used by the cooperating exporters. Group Relief was found not specific; the Industrial Building Allowance, the allowance for plant and machinery and the East Coast Economic Corridor incentives were not accepted for want of evidence that the exporters received any benefit; the drawback program was found not countervailable; and the double deduction for export cargo insurance had been revoked since 2016.
- The subsidy margin of each producer, and under each program countervailed, is in the range of 0-10%. After disclosure, the Authority did not accept the domestic industry's request to disregard both exporters' responses and apply the residual duty, Kibing's argument that its machinery import exemptions arose from free trade agreement concessions (Form-E), or Xinyi's argument that sales and services tax on inputs for export production, being exempt or refunded, cannot be a subsidy.

- Demand increased significantly over the injury period. Imports from Malaysia were 91,949 MT in 2021-22, 81,937 MT in 2022-23, nil in 2023-24 and 18,916 MT in the period of investigation, when they were 2.63% of total imports of 7,20,480 MT, against 46.34% in 2021-22.
- After provisional anti-dumping duties were imposed on imports from China and Vietnam in December 2024, imports from Malaysia were 14,832 MT in December 2024 and 29,352 MT, 67,908 MT and 67,120 MT in January, February and March 2025, a total of 1,64,380 MT in those three months.
- Price undercutting was 20-30% in 2021-22, 10-20% in 2022-23 and 30-40% in the period of investigation. The landed value of the imports was below the domestic industry's selling price throughout the injury period and, in the period of investigation, below its cost of sales, which the Authority found had a suppressing effect on its prices.
- The domestic industry's capacity rose to an index of 363 and its domestic sales to 404 against 100 in 2021-22, but its capacity utilization declined despite rising demand. The profitability table, in indexed form, shows a loss before tax, a cash loss and a negative return on capital employed in each year of the injury period, and average inventories were highest in the period of investigation; employment, wages and productivity increased.
- Imports from countries other than Malaysia and those already attracting anti-dumping or anti-subsidy duties were less than 3% of total imports, and the Authority found that no other known factor, including technology, export performance and demand, caused injury to the domestic industry.
- The injury margins are 80-90% for Kibing Group (M) Sdn. Bhd, 40-50% for Xinyi Solar (Malaysia) Sdn. Bhd. and 80-90% for others. After disclosure, the Authority used a corrected landed value, Xinyi having asked for freight and insurance to be added to FOB transactions, and kept an average useful life of assets of 10 years for Xinyi.
- The Authority finds a likelihood of continuation or recurrence of subsidization and injury if the duty ceases, citing continued subsidization in the period of investigation, the rise in imports from Malaysia after December 2024, and the cooperating exporters' exports to third countries, 70-80% of which were priced below the non-injurious price and 40-50% below the domestic industry's domestic selling price. It also found the Malaysian producers

export oriented, with capacities which far exceed the demand in the country.
- No verifiable evidence of a material adverse impact on downstream users was filed. The Authority estimates the subject goods at 9.36% of the cost of a 540 Wp solar module and the effect of a 10% duty at 0.94% of the module price, below 1% even with full pass-through.

Recommendation

The Authority recommends, under Rule 19(1)(b) read with Rule 24(3) of the Anti-Subsidy Rules, continuation of the existing countervailing duties without any modification in their quantum, for five years, on all imports of the subject goods originating in or exported from Malaysia. Kibing, which did not take part in the original investigation, is given an individual rate equal to the existing rate of the cooperating exporter, 9.71%. The applicants had sought continuation and enhancement of the duty.

Duty expressed as

Duty as % of CIF

For how long

Five (5) years from the date of notification to be issued in this regard by the Central Government

What happens next

The duty is recommended for five years from the date of the notification to be issued in this regard by the Central Government. The individual rates apply only on presentation to customs of a valid commercial invoice carrying the prescribed declaration; if no such invoice is presented, the duty for all other companies applies. An appeal against the Central Government's order lies before the Customs, Excise and Service Tax Appellate Tribunal.

The duty table

Country	Producer	Duty
Malaysia (country of origin), exported from Malaysia	Xinyi Solar (Malaysia) Sdn. Bhd.	9.71% of CIF value
Malaysia (country of origin), exported from Malaysia	SBH Kibing Solar New Materials (M) SDN. BHD	9.71% of CIF value
Malaysia (country of origin), exported from any country including Malaysia	Any producer other than the producers mentioned in S. No. 1 & 2	10.14% of CIF value
Any country other than Malaysia (country of origin), exported from Malaysia	Any	10.14% of CIF value

The notification (PDF, 1.9 MB)

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IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/dgtr/tracker/recommends-continuing-countervailing-duty-on-textured-tempered-glass-270749/